

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2003-04 Using FY02 Expenditures

14 Fergus
0258 Lewistown Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,413,452.87	3,404,529.87	0.00	8,923.00	0.00	0.00
21XX Support Services - Students	319,640.99	319,640.99	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	74,093.49	74,093.49	0.00	0.00	0.00	0.00
222X Educational Media Services	384,791.17	297,595.35	0.00	87,195.82	0.00	0.00
23XX Support Services - General Administration	108,343.39	108,343.39	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	388,063.39	386,923.56	0.00	1,139.83	0.00	0.00
25XX Support Services - Business	125,969.45	10,814.12	109,416.78	5,738.55	0.00	0.00
26XX Operation and Maintenance of Plant Services	714,161.45	491,459.45	0.00	222,702.00	0.00	0.00
27XX Student Transportation Services	315,697.32	212,384.34	0.00	103,312.98	0.00	0.00
28XX Support Services - Central	43,999.78	0.00	43,999.78	0.00	0.00	0.00
31XX Food Services	437,656.51	437,656.51	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,719.56	4,719.56	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	43,495.50	43,495.50	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	47,120.31	47,120.31	XXXXXXXXXX	0.00	0.00	0.00
Totals	6,421,205.18	5,838,776.44	153,416.56	429,012.18	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	6,421,205.18					
Line A	Preliminary Indirect Cost Rate [C divided by B] 153,416.56/5,838,776.44		2.63%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 2.42%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

14 Fergus
0259 Fergus H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,724,911.58	1,724,911.58	0.00	0.00	0.00	0.00
21XX Support Services - Students	247,236.28	247,236.28	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	38,931.59	38,931.59	0.00	0.00	0.00	0.00
222X Educational Media Services	162,686.28	141,283.19	0.00	21,403.09	0.00	0.00
23XX Support Services - General Administration	70,877.40	70,877.40	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	230,597.68	230,597.68	0.00	0.00	0.00	0.00
25XX Support Services - Business	72,089.76	7,331.61	61,931.70	2,826.45	0.00	0.00
26XX Operation and Maintenance of Plant Services	401,426.82	393,977.82	0.00	7,449.00	0.00	0.00
27XX Student Transportation Services	184,637.03	121,159.00	0.00	63,478.03	0.00	0.00
28XX Support Services - Central	23,729.16	0.00	23,729.16	0.00	0.00	0.00
31XX Food Services	2,338.84	2,338.84	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	28,164.84	28,164.84	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	140,609.88	136,634.88	0.00	3,975.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	5,173.32	0.00	XXXXXXXXXX	0.00	5,173.32	0.00
62XX Resources Transferred to Other School Districts or	9,550.01	9,550.01	XXXXXXXXXX	0.00	0.00	0.00
Totals	3,342,960.47	3,152,994.72	85,660.86	99,131.57	5,173.32	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,342,960.47					
Line A	Preliminary Indirect Cost Rate [C divided by B] 85,660.86/3,152,994.72		2.72%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 3.94%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**14 Fergus
0264 Deerfield Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	20,861.92	20,861.92	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,914.27	1,914.27	0.00	0.00	0.00	0.00
25XX Support Services - Business	2,400.00	0.00	2,400.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,770.18	1,770.18	0.00	0.00	0.00	0.00
27XX Student Transportation Services	88.00	88.00	0.00	0.00	0.00	0.00
31XX Food Services	2,080.84	2,080.84	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	296.60	296.60	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	613.22	613.22	XXXXXXXXXX	0.00	0.00	0.00
Totals	30,025.03	27,625.03	2,400.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	30,025.03					
Line A	Preliminary Indirect Cost Rate [C divided by B] 2,400.00/27,625.03		8.69%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2003-04 Using FY02 Expenditures

14 Fergus
0268 Grass Range Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	256,388.63	252,888.63	0.00	3,500.00	0.00	0.00
21XX Support Services - Students	16,155.10	16,155.10	0.00	0.00	0.00	0.00
222X Educational Media Services	1,752.52	1,752.52	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	51,655.93	51,655.93	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	11,667.69	11,667.69	0.00	0.00	0.00	0.00
25XX Support Services - Business	26,192.49	4,432.46	21,760.03	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	43,336.67	43,336.67	0.00	0.00	0.00	0.00
27XX Student Transportation Services	44,045.05	44,045.05	0.00	0.00	0.00	0.00
31XX Food Services	54,414.90	54,414.90	0.00	0.00	0.00	0.00
32XX Enterprise Services	6,036.36	6,036.36	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13.11	13.11	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,818.66	3,818.66	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	6,692.84	0.00	XXXXXXXXXX	6,692.84	0.00	0.00
62XX Resources Transferred to Other School Districts or	8,617.96	8,617.96	XXXXXXXXXX	0.00	0.00	0.00
Totals	530,787.91	498,835.04	21,760.03	10,192.84	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	530,787.91					
Line A	Preliminary Indirect Cost Rate [C divided by B] 21,760.03/498,835.04		4.36%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2003-04 Using FY02 Expenditures

14 Fergus
0269 Grass Range H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	280,979.97	277,479.97	0.00	3,500.00	0.00	0.00
21XX Support Services - Students	2,448.76	2,448.76	0.00	0.00	0.00	0.00
222X Educational Media Services	2,205.54	2,205.54	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	43,384.30	43,384.30	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	11,689.21	11,689.21	0.00	0.00	0.00	0.00
25XX Support Services - Business	12,854.30	2,289.90	10,564.40	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	57,264.28	57,264.28	0.00	0.00	0.00	0.00
27XX Student Transportation Services	29,437.22	29,437.22	0.00	0.00	0.00	0.00
31XX Food Services	5,199.39	5,199.39	0.00	0.00	0.00	0.00
32XX Enterprise Services	5,932.59	5,932.59	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,586.61	1,586.61	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	29,930.86	29,930.86	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	700.00	0.00	XXXXXXXXXX	700.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,092.06	3,092.06	XXXXXXXXXX	0.00	0.00	0.00
Totals	486,705.09	471,940.69	10,564.40	4,200.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	486,705.09					
Line A	Preliminary Indirect Cost Rate [C divided by B] 10,564.40/471,940.69		2.24%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**14 Fergus
0272 King Colony Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	27,350.70	27,350.70	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	245.00	245.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,416.57	1,416.57	0.00	0.00	0.00	0.00
25XX Support Services - Business	2,934.40	0.00	2,934.40	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	15,470.75	15,470.75	0.00	0.00	0.00	0.00
31XX Food Services	13,645.12	13,645.12	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,461.24	1,461.24	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,981.82	1,981.82	XXXXXXXXXX	0.00	0.00	0.00
Totals	64,505.60	61,571.20	2,934.40	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	64,505.60					
Line A	Preliminary Indirect Cost Rate [C divided by B] 2,934.40/61,571.20		4.77%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**14 Fergus
0273 Moore Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	348,272.27	344,621.90	3,650.37	0.00	0.00	0.00
21XX Support Services - Students	1,548.35	1,548.35	0.00	0.00	0.00	0.00
222X Educational Media Services	1,183.00	1,183.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	48,292.35	48,292.35	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	4,875.12	4,875.12	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,176.94	0.00	5,176.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	31,171.25	31,171.25	0.00	0.00	0.00	0.00
27XX Student Transportation Services	27,369.49	27,369.49	0.00	0.00	0.00	0.00
31XX Food Services	26,164.39	26,016.32	0.00	148.07	0.00	0.00
34XX Extracurricular - Activities	176.30	176.30	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	812.00	812.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	955.00	955.00	XXXXXXXXXX	0.00	0.00	0.00
Totals	495,996.46	487,021.08	8,827.31	148.07	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	495,996.46					
Line A	Preliminary Indirect Cost Rate [C divided by B] 8,827.31/487,021.08			1.81%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%			%		
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2003-04 Using FY02 Expenditures

14 Fergus
0274 Moore H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	343,206.47	340,810.73	2,395.74	0.00	0.00	0.00
222X Educational Media Services	879.83	879.83	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	49,357.39	49,357.39	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	7,418.92	7,418.92	0.00	0.00	0.00	0.00
25XX Support Services - Business	8,098.71	0.00	8,098.71	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	49,030.07	49,030.07	0.00	0.00	0.00	0.00
27XX Student Transportation Services	26,913.58	26,913.58	0.00	0.00	0.00	0.00
31XX Food Services	12,267.62	12,267.62	0.00	0.00	0.00	0.00
32XX Enterprise Services	2,549.05	2,549.05	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,749.88	5,749.88	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	9,262.16	9,262.16	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	583.61	583.61	XXXXXXXXXX	0.00	0.00	0.00
Totals	515,317.29	504,822.84	10,494.45	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	515,317.29					
Line A	Preliminary Indirect Cost Rate [C divided by B] 10,494.45/504,822.84			2.08%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%			%		
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**14 Fergus
0280 Roy K-12 Schools**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	379,741.53	379,741.53	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,073.16	3,073.16	0.00	0.00	0.00	0.00
222X Educational Media Services	15,973.99	15,973.99	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	114,815.84	113,951.44	0.00	864.40	0.00	0.00
25XX Support Services - Business	5,987.61	5,263.60	724.01	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	88,696.40	79,958.84	0.00	8,737.56	0.00	0.00
27XX Student Transportation Services	86,370.94	36,431.94	0.00	49,939.00	0.00	0.00
31XX Food Services	55,453.63	55,453.63	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	275.12	275.12	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	15,940.81	15,940.81	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	7,212.70	7,212.70	XXXXXXXXXX	0.00	0.00	0.00
Totals	773,541.73	713,276.76	724.01	59,540.96	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	773,541.73					
Line A	Preliminary Indirect Cost Rate [C divided by B] 724.01/713,276.76		0.10%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**14 Fergus
0281 Denton Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	491,766.63	491,766.63	0.00	0.00	0.00	0.00
21XX Support Services - Students	6,792.60	6,792.60	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	55,280.58	55,280.58	0.00	0.00	0.00	0.00
222X Educational Media Services	13,861.67	13,861.67	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	70,668.38	70,503.88	0.00	164.50	0.00	0.00
24XX Support Services - School Administration	26,490.60	26,490.60	0.00	0.00	0.00	0.00
25XX Support Services - Business	23,366.23	3,000.62	20,365.61	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	56,860.80	56,860.80	0.00	0.00	0.00	0.00
27XX Student Transportation Services	61,993.91	61,993.91	0.00	0.00	0.00	0.00
31XX Food Services	66,308.09	66,308.09	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,247.39	1,247.39	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	7,568.84	7,568.84	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,892.32	1,892.32	XXXXXXXXXX	0.00	0.00	0.00
Totals	884,098.04	863,567.93	20,365.61	164.50	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	884,098.04					
Line A	Preliminary Indirect Cost Rate [C divided by B] 20,365.61/863,567.93		2.36%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**14 Fergus
0282 Denton H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	323,756.99	323,756.99	0.00	0.00	0.00	0.00
21XX Support Services - Students	12,411.64	12,411.64	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,784.17	1,784.17	0.00	0.00	0.00	0.00
222X Educational Media Services	9,119.18	9,119.18	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	77,567.19	77,402.69	0.00	164.50	0.00	0.00
24XX Support Services - School Administration	11,068.23	11,068.23	0.00	0.00	0.00	0.00
25XX Support Services - Business	27,656.47	3,000.60	24,655.87	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	65,942.09	65,942.09	0.00	0.00	0.00	0.00
27XX Student Transportation Services	44,699.50	44,699.50	0.00	0.00	0.00	0.00
31XX Food Services	11,183.77	11,183.77	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	19,820.82	19,820.82	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	33,583.68	33,583.68	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,008.06	1,008.06	XXXXXXXXXX	0.00	0.00	0.00
Totals	639,601.79	614,781.42	24,655.87	164.50	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	639,601.79					
Line A	Preliminary Indirect Cost Rate [C divided by B] 24,655.87/614,781.42		4.01%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

14 Fergus
0288 Spring Creek Colony Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	30,799.92	29,949.94	0.00	849.98	0.00	0.00
222X Educational Media Services	812.39	812.39	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,897.05	1,897.05	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,099.09	0.00	4,099.09	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	11,764.74	11,764.74	0.00	0.00	0.00	0.00
28XX Support Services - Central	84.37	0.00	84.37	0.00	0.00	0.00
31XX Food Services	13,037.73	13,037.73	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,170.63	2,170.63	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,152.89	2,152.89	XXXXXXXXXX	0.00	0.00	0.00
Totals	66,818.81	61,785.37	4,183.46	849.98	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	66,818.81					
Line A	Preliminary Indirect Cost Rate [C divided by B] 4,183.46/61,785.37		6.77%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**14 Fergus
0291 Winifred K-12 Schools**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	685,203.41	683,636.42	0.00	1,566.99	0.00	0.00
21XX Support Services - Students	17,474.10	17,474.10	0.00	0.00	0.00	0.00
222X Educational Media Services	18,539.85	18,539.85	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	103,555.92	101,562.55	1,993.37	0.00	0.00	0.00
25XX Support Services - Business	27,982.40	0.00	27,982.40	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	96,726.94	96,726.94	0.00	0.00	0.00	0.00
27XX Student Transportation Services	70,087.64	70,087.64	0.00	0.00	0.00	0.00
31XX Food Services	57,199.76	57,199.76	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,321.00	6,321.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	32,845.83	32,845.83	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,486.20	0.00	XXXXXXXXXX	5,486.20	0.00	0.00
62XX Resources Transferred to Other School Districts or	11,930.22	11,930.22	XXXXXXXXXX	0.00	0.00	0.00
Totals	1,133,353.27	1,096,324.31	29,975.77	7,053.19	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,133,353.27					
Line A	Preliminary Indirect Cost Rate [C divided by B] 29,975.77/1,096,324.31		2.73%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 2.05%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2003-04 Using FY02 Expenditures

14 Fergus
1218 Ayers Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	39,859.19	39,421.24	0.00	437.95	0.00	0.00
222X Educational Media Services	2,264.14	2,264.14	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,728.42	3,728.42	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	12,267.85	12,267.85	0.00	0.00	0.00	0.00
27XX Student Transportation Services	247.50	247.50	0.00	0.00	0.00	0.00
31XX Food Services	14,119.18	14,119.18	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,691.11	2,691.11	XXXXXXXXXX	0.00	0.00	0.00
Totals	75,177.39	74,739.44	0.00	437.95	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	75,177.39					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/74,739.44		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

14 Fergus
9691 Central Mt Learn Res Ctr

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	171,584.02	171,584.02	0.00	0.00	0.00	0.00
21XX Support Services - Students	310,972.58	302,137.58	0.00	8,835.00	0.00	0.00
24XX Support Services - School Administration	55,549.22	55,549.22	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,256.39	5,256.39	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	8,372.70	8,372.70	0.00	0.00	0.00	0.00
32XX Enterprise Services	10,121.98	10,121.98	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	113,636.66	113,636.66	XXXXXXXXXX	0.00	0.00	0.00
Totals	675,493.55	666,658.55	0.00	8,835.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	675,493.55					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/666,658.55		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.